

13 NONRESIDENT APPORTIONMENT WORKSHEET: You **cannot** apportion Mass. wages as shown on Form W-2. Do **not** use this worksheet if you know the exact amount of your Mass. source income. Use **only** when income from employment/business is earned both inside and outside Mass. **and** the exact Mass. amount is not known. Basis: ☐ working days ☐ miles ☐ sales ☐ other: _____

a Working days (or other basis) outside Mass. 13a

b Working days (or other basis) inside Mass. 13b

c Total working days. Add line 13a and line 13b. 13c

d Nonworking days (holidays, weekends, etc.). 13d

e Mass. ratio. Divide line 13b by line 13c. 13e

f Total income being apportioned. You **cannot** apportion Mass. wages as shown on Form W-2 13f

g Mass. income. Multiply line 13e by line 13f. Enter here and in appropriate line on page 1 13g

14 NONRESIDENT DEDUCTION & EXEMPTION RATIO: Nonresident taxpayers must complete this item to determine the ratio for apportioning the deductions in lines 16 and 17 below; Schedule Y, line 3, line 5 (see instructions) and line 7; the exemptions in line 22a; and the EIC in line 39.

a Total 5.95% income (from line 12). **Not less than "0"** 14a

b Interest income (smaller of line 7a or line 7b) ► 14b

c Total 12%, 5%, 4%, 3% and 2% income, if any (total of Schedule B, line 11 and Schedule D, line 12, columns A, B, C and D. **Not less than "0."**) 14c

d Total income this return. Add lines 14a, b and c 14d

e Non-Mass. source income. **Not less than "0"** ► 14e

f Total income. Add line 14d and line 14e 14f

g Deduction and exemption ratio. Divide line 14d by line 14f. 14g

Enter amount from line 12 of this return (from other side) 12

15 Amount paid to Soc. Sec., Medicare, R.R., U.S. or Mass. retirement (this amount must be related to income reported on this return). ▲ If showing a loss, mark over X in box at left

Not more than \$2,000 per person. a. You + b. Spouse a + b = 15

16 Child under age 13, or disabled dependent/spouse care expenses (from worksheet in instructions)
Enter provider's name(s) and ID number(s) ► 16

17 Dependent member of household under age 12 on 12/31/99 (**only if not claiming line 16**). See instructions ► 17
Nonresidents multiply \$1,200 by line 14g. Part-year residents multiply \$1,200 by line 2.
Enter child's name

18 50% rental deduction (from worksheet in instructions). **Not more than \$2,500, or \$1,250 if married filing separately.** Nonresidents, during 1999 did you have a family home or any other dwelling outside Massachusetts to which you generally or customarily returned or intend to return in the future? ☐ yes ☐ no. If yes, you do **not** qualify for this deduction.
Landlord's name(s) ► 18

19 Other deductions from Schedule Y, line 8 (**enclose** Schedule Y) ► 19

20 TOTAL DEDUCTIONS. Add lines 15 through 19 ► 20

21 5.95% INCOME AFTER DEDUCTIONS. Subtract line 20 from line 12. **Not less than "0"** 21

22 Exemption amount (from line 4, item f). a. Nonresidents multiply line 22a by line 14g. Part-year residents multiply line 22a by line 2. Enter result here ► 22

23 a. **5.95% INCOME AFTER EXEMPTIONS.** Subtract line 22 from line 21. **Not less than "0."** 23a
If line 21 is less than line 22, see instructions.

b. **INTEREST AND DIVIDEND INCOME** (from Schedule B, line 26) ► 23b

c. **TOTAL 5.95% INCOME.** Add line 23a and line 23b 23c

FIRST NAME	M.I.	LAST NAME	SOCIAL SECURITY NUMBER

24 TAX ON 5.95% INCOME (from tax table). If line 23c is more than \$80,000, multiply by .0595 24

25 12% INCOME from Schedule B, line 27.
Not less than "0." a. × .12 = 25

26 TAX ON LONG-TERM CAPITAL GAINS (from Schedule D, line 24).
Not less than "0." 26

If excess exemptions were used in calculating lines 23b, 25 or 26, fill in oval (see instructions) ☐ 26

27 If you qualify for No Tax Status, fill in oval and enter "0" on line 28 (complete Schedule NTS-L-NR/PY on reverse) ☐ 27

28 TOTAL TAX. Add lines 24, 25 and 26 28

CREDITS. Lines 29, 30 and 31. **Enclose** all applicable schedules.

▶ 29 <input type="text"/>	▶ 30 <input type="text"/>	▶ 31 <input type="text"/>
Limited Income Credit (complete Schedule NTS-L-NR/PY on reverse)	Credits from Schedule Z, line 1	Credits from Schedule Z, line 2

32 Total credits. Add lines 29, 30 and 31 above 32

33 TAX AFTER CREDITS. Subtract line 32 from line 28. **Not less than "0"** 33

34 Voluntary Contributions: Total of items a, b, c and d listed below 34

▶ <input type="text"/>	▶ <input type="text"/>	▶ <input type="text"/>	▶ <input type="text"/>
a. Organ Transplant Fund	b. Endangered Wildlife Cons.	c. Mass. AIDS Fund	d. Mass. U. S. Olympic Fund

35 TAX AFTER CREDITS PLUS CONTRIBUTIONS. Add line 33 and line 34 35

36 Massachusetts income tax withheld (**enclose** all Mass. Forms W-2, W-2G, 1099-G & 1099-R) . . . ▶ 36

37 1998 overpayment applied to your 1999 estimated tax (do not enter 1998 refund) ▶ 37

38 1999 Massachusetts estimated tax payments (do not include amount in line 37) ▶ 38

39 Earned Income Credit. Enter amount from U.S. return. a. × .10 = (Nonresidents, multiply this amount by line 14g; part-year residents multiply this amount by line 2) 39

Enter number of qualifying children Enter Social Security number(s) of qualifying children

40 Payments made with extension (**enclose** Form M-4868) ▶ 40

41 Capital gains tax credit carryover from previous years (**see instructions; enclose** Schedule CGT) . . ▶ 41

42 TOTAL TAX PAYMENTS. Add lines 36 through 41 42

43 Overpayment. If line 35 is smaller than line 42, subtract line 35 from line 42 ▶ 43

44 Amount of overpayment you want **applied to your 2000 estimated tax** ▶ 44

45 Refund amount. Subtract line 44 from line 43. **Mail to Mass. DOR, PO Box 7054, Boston, MA 02204.** ▶ 45

46 Tax due. If line 35 is larger than line 42, subtract line 42 from line 35. **Use Form PV** ▶ 46

Pay in full. Write Social Security number on lower left corner of check and make payable to Commonwealth of Massachusetts. **Mail to Mass. DOR, PO Box 7003, Boston, MA 02204.**

Add to total in line 46, if applicable:

▶ <input type="text"/>	▶ <input type="text"/>	▶ <input type="text"/>	▶ <input type="checkbox"/> EX enclose Form M-2210
Interest	Penalty	M-2210 amount	

Location of legal residence (domicile):

ADDRESS	CITY/TOWN/POST OFFICE	STATE OR FOREIGN COUNTRY

SIGN HERE — Under penalties of perjury, I declare that to the best of my knowledge and belief this return and enclosures are true, correct and complete.

47 Your signature	Date	▶ Paid preparer's signature	Preparer's SSN or PTIN	Date
Spouse's signature (if filing jointly)	Date	Employer Identification number	<input type="checkbox"/> Fill in if self-employed	
Your daytime phone	Spouse's daytime phone	Firm name (or yours if self-employed) and address		
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